Attorney Docket No.: 0180129

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

RECEIVED CENTRAL FAX CENTER

JAN 0 3 2005

In re Application of: Han, K. Michael

Serial No.: 09/904,042

Filed: July 11, 2001

For: Recessed Tunnel Oxide Profile for

Improved Reliability in NAND

Devices

Examiner: Wojciechowicz, Edward J.

Art Unit: 2815

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir/Madam:

This is in response to the Non-Final Office Action dated October 7, 2004 in the above-referenced patent application. Please enter and consider the following amendments and remarks.